

Shared Policy Allocation—Line 9

Follow Steps 1–5 below to determine whether you need to complete *Part 4—Shared Policy Allocation*, later, for each qualified health plan that covers at least one individual in your tax family and at least one individual **not** in your tax family. For each policy, if your answer directs you to Part 4, **STOP**. Do not complete the remaining steps for that policy.

STEP 1: Complete if You Divorced or Legally Separated from Your Spouse in 2014

1. Did the policy cover at least one individual in your tax family **AND** cover at least one individual in your former spouse's tax family?

☐ **Yes.** You must allocate the policy amounts. Check the **"Yes"** box on Form 8962, line 9, and skip to *Part 4—Shared Policy Allocation*.

☐ **No.** Continue to Step 2.

STEP 2: Complete if You were Married at the End of 2014 but are Filing a Separate Return from Your Spouse*

2. Did the policy cover at least one individual in your tax family **AND** cover at least one individual in your spouse's tax family?

☐ **Yes.** You must allocate the policy amounts. Check the **"Yes"** box on Form 8962, line 9, and skip to *Part 4—Shared Policy Allocation*.

☐ **No.** Continue to Step 3.

*Also use this Step 2 if you meet the rules in Situation 1 or Situation 2 under *Married taxpayers, earlier*.

STEP 3: Complete if Another Taxpayer will Claim the Personal Exemption for an Individual You Enrolled in a Policy

- 3.a. Did the policy cover at least one individual in your tax family **AND** cover at least one individual whom you enrolled in the policy but who will be in another taxpayer's tax family?

☐ **Yes.** Continue to question 3b.

☐ **No.** Go to Step 4.

- b. Did you indicate to the Marketplace at enrollment in the policy that you intended to claim the personal exemption(s) for the individual(s) in 3a above whom you enrolled but for whom another taxpayer will claim a personal exemption?

☐ **Yes.** You must allocate the policy amounts. Check the **"Yes"** box on Form 8962, line 9, and skip to *Part 4—Shared Policy Allocation*.

☐ **No.** Continue to Step 4.

*If no one claims the personal exemption for an individual you enrolled in a policy and you indicated to the Marketplace that you would claim the individual's personal exemption, you are responsible for reconciling any APTC paid on behalf of the individual. See *Individual you enrolled for whom no taxpayer will claim a personal exemption* under *Lines 12 through 23—Monthly Calculation*, later. You do not need to complete Part 4 for this policy. If you got married in 2014, continue to *Table 4*, later. Otherwise, check the **"No"** box on Form 8962, line 9, and continue to line 10.

STEP 4: Complete if You are Claiming the Personal Exemption for an Individual Another Taxpayer Enrolled in a Policy

4. Did the policy cover at least one individual in your tax family but whom another person enrolled in the policy **AND** cover at least one individual not in your tax family?

☐ **Yes.** You must allocate the policy amounts. Check the **"Yes"** box on Form 8962, line 9, and skip to *Part 4—Shared Policy Allocation*.

☐ **No.** Continue to Step 5.

STEP 5: Complete for Other Allocation Scenarios

- 5.a. Did the policy cover at least one individual in your tax family **AND** cover at least one individual not in your tax family?

☐ **Yes.** Continue to question 5b.

☐ **No. STOP.** You do not need to complete Part 4. If you got married in 2014, continue to *Table 4*, later. Otherwise, check the **"No"** box on Form 8962, line 9, and continue to line 10.

- b. Does the information provided to the Marketplace at enrollment regarding who would claim the personal exemptions for covered individuals match who will claim the personal exemptions for those individuals for 2014?

☐ **Yes.** Continue to question 5c.

☐ **No.** You must allocate the policy amounts. Check the **"Yes"** box on Form 8962, line 9, and skip to *Part 4—Shared Policy Allocation*.

- c. Did each tax family receive a separate Form 1095-A **AND** did each Form 1095-A have an APTC amount shown on Form 1095-A, line 33, column C?

☐ **Yes. STOP.** You do not need to complete Part 4. If you got married in 2014, continue to *Table 4*, later. Otherwise, check the **"No"** box on Form 8962, line 9, and continue to line 10.

☐ **No.** You must allocate the policy amounts. Check the **"Yes"** box on Form 8962, line 9, and skip to *Part 4—Shared Policy Allocation*.